IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 6TH JUNE 2007 / 16TH JYAISHTA 1929

WP(C).No. 14419 of 2007(N)

PETITIONER:

M/S.PHIL SYSTEM, VINAYAKA NAGAR,
EDAPPALLY, COCHIN - 24, ERNAKULAM REPRESENTED BY
ITS AREA MANAGER, P.V.SREEDHARAN.

BY ADV. SMT.K.LATHA

RESPONDENTS:

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1. THE STATE OF KERALA,
REPRESENTED BY THE CHIEF SECRETARY TO THE
GOVERNMENT OF KERALA, SECRETARIAT, THIRUVANANTHA
THIRUVANANTHAPURAM.

2. THE DY. COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD, COCHIN - 30.

BY G.P. SRI. MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE ASSESSMENT ORDER KGST DATED 16.11.2006 FOR THE YEAR 2002-03

EXT.P2 TRUE COPY OF THE APPEAL IN FORM NO. 30 ALONG WITH THE GROUNDS OF APPEAL FILED BY THE PETITIONER AGAINST EXT.P1 ASSESSMENT ORDER BEFORE THE 2ND RESPONDENT.

EXT.P3 TRUE COPY OF THE FORM NO. 31C AND THE GROUNDS OF STAY APPLICATION FILED BY THE PETITIONER IN EXT.P2 APPEAL.

EXT.P4 TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 27.4.2007 ISSUED BY THE THIRD RESPONDENT TO THE PETITIONER FOR THE YEAR 2002-03

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 14419 OF 2007

Dated this the 6th day of June, 2007

JUDGMENT

Since appeal is pending against sales tax assessment for 2002-03, W.P. is disposed of granting stay against recovery proceedings till disposal of the appeal on petitioner remitting one third of the demand within one month from today. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above.

(C.N.RAMACHANDRAN NAIR)
Judge